

OTHER FINANCIAL SCHEDULES

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CITY OF MCMINNVILLE, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended June 30, 2005

	Federal CFDA Number	Grant Period	Grant Identification Number	Total Grant Award
U.S. Department of Justice:				
Oregon State Police:				
Local Law Enforcement Block Grant	16.592	10/03 - 9/04	02-LB-BX-20-457	\$ 9,795
Local Law Enforcement Block Grant - program income	16.592	10/03 - 9/04	02-LB-BX-20-457	53
Oregon State Police:				
Local Law Enforcement Block Grant	16.592	10/04 - 9/05	03-LB-BX-03-463	7,216
Local Law Enforcement Block Grant - program income	16.592	10/04 - 9/05	03-LB-BX-03-463	81
Bureau of Justice Assistance:				
Bulletproof Vest Partnership Grant	16.607	5/04 - 10/08	2004-04021333	604
National Foundation on the Arts and Humanities:				
Oregon State Library:				
Library Services and Technology Act	45.310	10/03 - 9/04	N/A	7,295
Department of Homeland Security:				
Emergency Preparedness & Response Directorate (FEMA)				
Assistance to Firefighters Grant #EMW-2004-FG-03686	97.044	10/04 - 10/05	*	90,000
U.S. Department of Housing and Urban Development:				
Oregon Housing and Community Service:				
Oregon Community Development Block Grant	14.228 **	10/03 - 9/05	HR 309	300,000
Oregon Economic and Community Development Department:				
Oregon Community Development Block Grant	14.228 **	3/04 - 3/07	C03024	600,000
U.S. Department of Interior:				
National Park Service:				
Land & Water Conservation Fund	15.916	11/04 - 12/06	41-01534	90,000
U.S. Department of Transportation:				
Federal Aviation Administration:				
Airport Improvement Program	20.106 **	6/02 - completion	3-41-0036-07	305,000
Airport Improvement Program	20.106 **	6/03 - completion	3-41-0036-08	300,000
Total				<u><u>\$ 1,710,044</u></u>

* #2005-62-0364RE-63000000-4101-R

** Major program

Note 1. Basis of Presentation - The discretely presented component unit, McMinnville Water and Light Department (Department), received no federal grants for the period ended June 30, 2005. This schedule is presented on the full accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The amounts presented in this schedule agree with the presentation in the basic financial statements as all federal grants are reported on the full accrual basis of accounting.

Note 2. Subrecipients - Of the federal expenditures presented in this schedule, the City has one subrecipient. The City passes through to the Yamhill County Affordable Housing Corporation the Oregon Community Development Block Grant received from Oregon Housing and Community Service.

Receivable (Deferred Revenue) June 30, 2005	Revenues		Expenditures		
	Current Year	Total Project to Date	Current Year	Total Project to Date	Unexpended Balance June 30, 2005
\$ -	\$ 3,603	\$ 9,795	\$ 3,603	\$ 9,795	\$ -
-	53	53	53	53	-
(5,183)	2,033	2,033	2,033	2,033	5,183
(81)	-	-	-	-	81
-	604	604	604	604	-
-	5,301	7,295	5,301	7,295	-
90,000	90,000	90,000	90,000	90,000	-
77,944	183,347	198,347	183,347	198,347	101,653
1,777	-	1,777	-	1,777	598,223
90,000	90,000	90,000	90,000	90,000	-
-	136,696	305,000	136,696	305,000	-
-	294,239	294,239	294,239	294,239	5,761
<u>\$ 254,457</u>	<u>\$ 805,876</u>	<u>\$ 999,143</u>	<u>\$ 805,876</u>	<u>\$ 999,143</u>	<u>\$ 710,901</u>

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2005

Fiscal Year of Maturity	Transportation Bonds Issued October 1, 1996 3.9 - 5.0%		General Obligation Refunding Bonds Issued March 1, 1997 3.75 - 4.95%		Park System Improvement Bonds Issued August 1, 2001 4.50 - 5.00%		Total Governmental Activity General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2005-06	\$ 865,000	\$ 66,443	\$ 165,000	\$ 16,500	\$ 340,000	\$ 399,502	\$ 1,370,000
2006-07	905,000	22,625	170,000	8,415	355,000	383,865	1,430,000	414,905
2007-08	-	-	-	-	375,000	367,440	375,000	367,440
2008-09	-	-	-	-	390,000	350,229	390,000	350,229
2009-10	-	-	-	-	410,000	332,228	410,000	332,228
2010-11	-	-	-	-	430,000	313,328	430,000	313,328
2011-12	-	-	-	-	450,000	293,527	450,000	293,527
2012-13	-	-	-	-	470,000	272,828	470,000	272,828
2013-14	-	-	-	-	490,000	250,983	490,000	250,983
2014-15	-	-	-	-	510,000	227,729	510,000	227,729
2015-16	-	-	-	-	535,000	202,902	535,000	202,902
2016-17	-	-	-	-	565,000	176,361	565,000	176,361
2017-18	-	-	-	-	590,000	148,205	590,000	148,205
2018-19	-	-	-	-	620,000	118,250	620,000	118,250
2019-20	-	-	-	-	650,000	86,500	650,000	86,500
2020-21	-	-	-	-	685,000	53,125	685,000	53,125
2021-22	-	-	-	-	720,000	18,000	720,000	18,000
	<u>\$ 1,770,000</u>	<u>\$ 89,068</u>	<u>\$ 335,000</u>	<u>\$ 24,915</u>	<u>\$ 8,585,000</u>	<u>\$ 3,995,002</u>	10,690,000	4,108,985
Add:								
Certificate of participation payable - fire self contained breathing apparatus							80,000	4,480
Certificate of participation payable - public safety equipment							770,000	68,600
Certificate of participation premium - public safety equipment							4,265	-
Note payable - Elliott property							126,461	20,055
Capital lease payable - peer court van							7,281	498
Capital lease payable - police administration car							2,390	66
Add: sewer system revenue refunding bond premium							-	-
Less: deferred amount on sewer revenue bond refunding							-	-
							<u>\$ 11,680,397</u>	<u>\$ 4,202,684</u>

Sewer System Revenue Refunding Bonds (Parity Obligation) Issued February 13, 2004 3.0 - 5.0%		Sewer System Revenue OECD - W/WWF Note (Subordinate Obligation) Issued April 12, 2000 5.25%	
Principal	Interest	Principal	Interest
\$ 2,000,000	\$ 936,062	\$ 365,895	\$ 106,216
2,100,000	836,063	384,091	87,007
2,205,000	731,062	402,456	66,842
2,315,000	620,813	425,998	45,713
2,430,000	505,062	444,727	23,348
2,555,000	383,563	-	-
2,680,000	255,812	-	-
2,765,000	175,413	-	-
2,845,000	92,462	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
21,895,000	<u>\$ 4,536,312</u>	<u>\$ 2,023,167</u>	<u>\$ 329,126</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,389,589	-	-	-
(744,553)	-	-	-
<u>\$ 22,540,036</u>	-	-	-

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
Year Ended June 30, 2005

	Tax Year	Uncollected July 1, 2004	Levy as Extended by Assessor	Discounts Allowed
Current year	2004-05	\$ -	\$ 8,845,913	\$ (218,123)
Prior years	2003-04	335,089	-	-
	2002-03	149,071	-	-
	2001-02	83,110	-	-
	2000-01	35,306	-	-
	1999-00	7,913	-	-
	1998-99 and prior years	25,288	-	-
Total prior years		635,777	-	-
		\$ 635,777	\$ 8,845,913	\$ (218,123)
Reconciliation of property taxes receivable by fund:				
General Fund				\$ 298,602
Special Revenue Fund Type:				
Fire Fund			\$ 90,173	
Parks and Recreation Fund			109,778	
Capital Improvement Fund			30,321	
Total Special Revenue Fund Type				230,272
Debt Service Fund				86,809
				\$ 615,683
Reconciliation of property tax collections to the fund financial statements:				
Collections - full accrual basis				\$ 8,675,429
Adjustment to modified accrual basis				21,745
Total property tax revenue on the fund financial statements				\$ 8,697,174

<u>Interest</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected June 30, 2005</u>
\$ 7,267	\$ (33,798)	\$ (8,259,966)	\$ 341,293
16,722	(3,163)	(222,142)	126,506
14,662	(2,276)	(87,263)	74,194
14,871	(109)	(62,872)	35,000
9,250	(78)	(34,022)	10,456
995	39	(3,310)	5,637
<u>2,313</u>	<u>850</u>	<u>(5,854)</u>	<u>22,597</u>
<u>58,813</u>	<u>(4,737)</u>	<u>(415,463)</u>	<u>274,390</u>
<u>\$ 66,080</u>	<u>\$ (38,535)</u>	<u>\$ (8,675,429)</u>	<u>\$ 615,683</u>

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF ACCOUNTABILITY FOR INDEPENDENTLY ELECTED OFFICIALS
June 30, 2005

The City has no independently elected officials who collect or receive money for or from the City.